***THE HON'BLE MR JUSTICE L. NARASIMHA REDDY***

***AND***

***THE HON'BLE MR JUSTICE D. APPA RAO***

**W.P.Nos.9980, 9981, 9982, 9983, 9984,**

**9985, 9986, 9987, 9988 and 9989 of 2006**

**Dated 23-05-2006**

**Between:**

M/s. K.S.V.Raja and others

…Petitioners

**A n d**

The Commercial Tax Officer, Narsapuram Circle,

Narasapuram, West-Godavari District and others

…Respondents

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**COMMON ORDER**: (*per the Hon'ble Mr. Justice L. Narasimha Reddy*)

The petitioners are Works Contractors, undertaking various civil works. They have been assessed to tax, from time to time, in respect of the works undertaken by them. The 2nd respondent had revised tax and passed orders, revising the said assessment. Aggrieved thereby, the petitioners preferred appeals before the Sales Tax Appellate Tribunal; and also applications for grant of stay before the 3rd respondent. The 3rd respondent, through the impugned order, rejected the applications for stay. Hence, the writ petitions.

Heard the learned counsel for the petitioners and learned Special Government Pleader for Taxes.

The petitioners have already been subjected to assessment. Later on, the assessment was re-opened, and a revised order was passed. The petitioners availed the statutory remedy of appeals and had in fact, paid 25% of the disputed

amount. If they are required to pay the entire amount, virtually nothing remains to be decided in the appeals. The validity or otherwise of the order, which is the subject-matter of appeals, needs to be considered at the final hearing. Till such time, the interests of the petitioners as well as the State need to be protected.

Hence, the writ petitions are disposed of, directing that, there shall be stay of the orders of revised assessment, pending the disposal of the appeals, subject to the condition that the petitioners shall deposit another amount, representing 25% of the disputed tax, in addition to what was already paid, within a period of four weeks from today. There shall be no order as to costs.

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**L. NARASIMHA REDDY, J.**

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**D. APPA RAO, J.**

**Dt.23-05-2006.**

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